



Utah State Tax Commission
Motor Fuel Tax Return

MF
TC-109
Rev. 4/99

IMPORTANT NOTICE: Please make address or name corrections to this return. If new locations are added or changes in ownership are made, contact the Tax Commission for appropriate forms/applications.

Due date
Tax period
Account number

Check this box if this is an AMENDED return. Enter the amended period in the "Tax period" indicated above: ☐

If this will be your LAST return, enter the last day of business: ☐

Example: Enter date like this

Receipts

1. Motor Fuel inventory at beginning of month (Utah refiners only)
2. Manufactured, compounded
3. Blend products (attach form TC-110I)
4. Imported to Utah (attach form TC-110A)
5. Exempt purchases by licensed distributor (attach form TC-110E)
6. Utah tax paid purchases (attach form TC-110B)
7. TOTAL MOTOR FUEL AVAILABLE (add lines 1 through 6)

<input type="checkbox"/>	1
<input type="checkbox"/>	2
<input type="checkbox"/>	3
<input type="checkbox"/>	4
<input type="checkbox"/>	5
<input type="checkbox"/>	6
<input type="checkbox"/>	7

Deductions

8. Exported from Utah (attach form TC-110D1 or TC-110D2)
9. Qualified government sales (attach form TC-110G and copies of invoice)
10. Exempt sales to licensed distributors (attach form TC-110F)
11. Transfers to aviation fuel

<input type="checkbox"/>	8
<input type="checkbox"/>	9
<input type="checkbox"/>	10
<input type="checkbox"/>	11

Continue Deductions

12. Utah tax paid purchases (same as line 6)
13. Motor Fuel inventory at end of month (Utah refiners only)
14. TOTAL DEDUCTIONS (add lines 8 through 13)
15. Net Gallons (line 7 less line 14)
16. Less 2% allowance for evaporation, handling and expense of collection (line 15 times .02)
17. TAXABLE GALLONS (line 15 less line 16)
18. Tax rate (24 1/2 cents per gallon)
19. Tax due (line 17 times line 18) (round to whole dollars)
20. AMENDED RETURNS ONLY - credit for tax paid on original return
21. Penalty and Interest
22. NET DUE (round to whole dollars)

<input type="checkbox"/>	12
<input type="checkbox"/>	13
<input type="checkbox"/>	14
<input type="checkbox"/>	15
<input type="checkbox"/>	16
<input type="checkbox"/>	17
<input type="checkbox"/>	18
<input type="checkbox"/>	19
<input type="checkbox"/>	20
<input type="checkbox"/>	21
<input type="checkbox"/>	22

x .245

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You must file this tax return, even if there is no tax liability for the tax period.

Return ENTIRE form, coupon, and payment to the Utah State Tax Commission

109.FRM Rev. 4/99

Tax Type	Account number	Filing Period
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I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature

Telephone

Date

Amount
PAID

\$

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon. Put your account number on your check.

MOTOR FUEL TAX RETURN
UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0510

Motor Fuel Tax Return Instructions

Line 1. For Utah refiners only. Enter beginning refinery inventory of motor fuel for the month. This should be the ending inventory of the previous month Motor Fuel Return, line 13. Do not include motor fuel inventories at branch locations.

Line 2. Enter the total amount of motor fuel manufactured or compounded during the month.

Line 3. List all purchase of blend products on Schedule I - Blend Purchases, form TC-110I and enter the total gallons on this line. This includes purchases of what is commonly known as drip gas, natural gasoline, alcohol, benzine, naptha, condensates, distillates, transmix, and other volatile and inflammable liquids and products added to motor fuel. Also, conversion from aviation fuel should be reported on this line.

Line 4. This line applies to all motor fuel imported to Utah that you have title for as it enters the state. List all imports to Utah on Schedule A - Imports to Utah, form TC-110A and enter the total gallons on this line.

Line 5. List all Utah purchases of motor fuel from Utah-licensed distributors on Schedule E - Tax Exempt Purchases, form TC-110E and enter the total gallons on this line. All pages of Schedule E should be grouped and subtotaled by seller.

Line 6. List all purchases of motor fuel that have already been taxed by Utah (prior to the time of purchase) on Schedule B - Tax Paid Purchases, form TC-110B and enter the total gallons on this line and on line 12.

Line 7. Add lines 1 through 6 and enter the total gallons on this line.

Line 8. This line applies to all motor fuel you exported from Utah that you (or your non-Utah licensed customer) have title for as it leaves the state. List your exports for sale in another state on Schedule D1 - Exports from Utah, form TC-110D1. List non-Utah licensed customers' exports on Schedule D2 - Exports from Utah, form TC-110D2. Enter the combined total gallons of Schedule D1 and D2 on this line. Please attach duplicate copies of schedules D1 and D2 with your return. For each load of fuel listed on Schedule D2, you must complete a Proof of Exportation, form TC-112 and retain in your records.

Line 9. List qualifying sales to government entities on Schedule G - Exempt Sales to Government Entities, form TC-110G and enter the total gallons on this line. Attach a copy of the original sales invoice for each sale listed on Schedule G. Refer to Motor Fuel Regulation printed on the reverse side of Schedule G for additional information.

Line 10. List all Utah sales of motor fuel to Utah-licensed distributors on Schedule F - Tax Exempt Sales, form TC-110F and enter total gallons on this line. All pages of Schedule F should be grouped and subtotaled by customer.

Line 11. Enter the total amount of motor fuel transferred to aviation fuel. Be sure to report the same amount on line 3 of the Aviation Fuel Tax Return, form TC-109A. Only fuel sold at airports for use in aircraft qualifies to be reported on TC-109A.

Line 12. Enter the amount shown on line 6.

Line 13. For Utah refiners only. Enter ending refinery inventory of motor fuel for the month on this line. The number of gallons reported on this line becomes next month's Motor Fuel Return beginning inventory on line 1.

Line 14. Add lines 8 through 13 and enter the total on this line.

Line 15. Subtract line 14 from line 7 and enter the result on this line.

Line 16. Multiply line 15 by .02. Round to the nearest whole gallon and enter on this line.

Line 17. Subtract line 16 from line 15 and enter the results on this line.

Line 19. 1997 legislation increased the motor fuel tax rate to 24 1/2 cents per gallons beginning July 1, 1997. Multiply line 17 by .245 and enter the result on this line. Round to whole dollars.

Line 20. FOR AMENDED RETURNS ONLY. On this line, enter the amount of credit for tax paid on the original tax return. If this is an amended return, check the AMENDED box below the name and address field and enter the period being amended in the "Tax period" field.

Line 21. If you want the Tax Commission to calculate applicable penalty and interest, skip this line and complete line 22. If you would like to calculate penalty and interest, you may do so. Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For interest information, taxpayers may request Applicable Interest Rates, form TC-15 by calling or writing the Utah State Tax Commission. Failure to file a return and/or pay the amount due is subject to penalties of \$20 or 10 percent of the amount due, whichever is the greater.

Line 22. Add lines 19 and 21 and enter the total on this line. Round to whole dollars. (If this is an AMENDED return, first subtract line 20 from line 19 - for taxes already paid; then add line 21 to the results and enter on this line.)

Make check or money order payable to the Utah State Tax Commission and enter that amount in the Amount Paid box on the coupon at the bottom of the tax return. Do not send cash. Do not staple the check to the coupon. Do not separate the coupon - keep attached. Send the entire form, including coupon, and payment to Motor Fuel Tax Return, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134-0510. If you have questions, please call (801) 297-2200 or (800) 662-4335 if outside the Salt Lake City area.

Motor Fuel Tax Returns must be filed, even if no tax is due.